

# FISCAL NOTE

**Bill #:** HB0674

**Title:** Revise recovery and deposit of accommodations tax paid by state agencies

**Primary**

**Sponsor:** Chase Hibbard

**Status:** As introduced

Sponsor signature	Date	Dave Lewis, Budget Director	Date
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## Fiscal Summary

	<b><u>FY2000 Difference</u></b>	<b><u>FY2001 Difference</u></b>
<b>Revenue:</b>		
General Fund	(\$105,000)	(\$105,000)
State Special Revenue	105,000	105,000
<b>Net Impact on General Fund Balance:</b>	<b>(\$105,000)</b>	<b>(\$105,000)</b>

<b><u>Yes</u></b>	<b><u>No</u></b>		<b><u>Yes</u></b>	<b><u>No</u></b>	
	X	Significant Local Gov. Impact		X	Technical Concerns
	X	Included in the Executive Budget		X	Significant Long-Term Impacts

## Fiscal Analysis

### ASSUMPTIONS:

1. The proposal is effective July 1, 1999 and will change the distribution of accommodations tax revenue.
2. Under this bill, the deduction from the accommodations tax by the state for in-state lodging would be distributed to funds from which in-state lodging expenditures were paid by state agencies. Under current law, this money is distributed to the state general fund.
3. The following table shows the distribution of accommodations tax revenue under current law and under the proposal. The table assumes total collections of \$10,465,513 in FY2000 and \$10,779,373 in FY2001. In FY2000 and FY2001, approximately \$105,000 would be available to state agencies while the state general fund would receive no money.

**HB273 - Distribtuion of Accommodations Tax Revenue**

Account	FY2000			FY2001		
	CL	PL	Difference	CL	PL	Difference
Administration	150,000	150,000	0	150,000	150,000	0
General Fund	105,000	0	(105,000)	105,000	0	(105,000)
State Agencies	0	105,000	105,000	0	105,000	105,000
Montana Heritage Comm.	400,000	400,000	0	400,000	400,000	0
Balance for Distribution:	9,810,513	9,810,513	0	10,124,373	10,124,373	0
MT Historical Society	98,105	98,105	0	101,244	101,244	0
University System	245,263	245,263	0	253,109	253,109	0
Dept. of FWP	637,683	637,683	0	658,084	658,084	0
Dept. of Commerce	6,622,096	6,622,096	0	6,833,952	6,833,952	0
Regional Nonprofits	2,207,365	2,207,365	0	2,277,984	2,277,984	0
Local Govt/Grants	0	0	0	0	0	0
Total Collections	10,465,513	10,465,513	0	10,779,373	10,779,373	0

4. Altering the allocation of the bed tax would have minimal impacts on the Department of Revenue.

FISCAL IMPACT:

FY2000  
Difference

FY2001  
Difference

Revenues:

General Fund (01)	(\$105,000)	(\$105,000)
State Special Revenue (02)	\$105,000	\$105,000